



Exemption Certificate for Certain Taxes Imposed on Diesel Motor Fuel and Propane

Purchasers and sellers: Read certifications carefully before giving or accepting this certificate.

Sellers: Your sales are subject to the applicable taxes on diesel motor fuel or propane unless the purchaser gives you a properly completed certification no later than 90 days after the delivery of the product sold. Keep this certificate for at least three years.

Purchasers: This form must be completed by the purchaser and given to the seller. Please type or print.

Name of seller	Name of purchaser
Street address	Street address
City State ZIP code	City State ZIP code
Seller's certificate of authority number	Purchaser's certificate of authority number

Enter specific product type _____ . (Use a separate Form FT-1020 for each product type.)

- Single-purchase certificate – enter the invoice or delivery ticket number _____ , and number of gallons _____ .
- Blanket certificate – will be considered part of any order given to you and will remain in force until revoked by written notice. It covers only purchases of the specific product type indicated above.

All transactions listed in Parts I, II, and III are taxable (or exempt) as indicated. Read the back of this form for more information.

Part I — Purchases of kero-jet fuel

- This is an airline that is registered as an aviation fuel business under Article 13-A with registration number _____ ; or an airline registered under Article 12-A as a distributor of diesel motor fuel or as a distributor of kero-jet fuel only, with registration number _____. The kero-jet fuel is for use in airplanes owned or controlled by this airline and is being purchased from *(check one)*:
 - a person registered under Article 12-A as a distributor of diesel motor fuel or as a distributor of kero-jet fuel only *(exempt from the diesel motor fuel tax, the petroleum business tax, and the state and local sales tax)*; **or**
 - a person not registered as above *(subject to the petroleum business tax; exempt from the diesel motor fuel tax and the state and local sales tax)*.
- This is an airline that is **not** registered as an aviation fuel business or as a distributor of diesel motor fuel or as a distributor of kero-jet fuel only. The kero-jet fuel is for use in airplanes owned or controlled by this airline *(subject to the petroleum business tax; exempt from the diesel motor fuel tax and the state and local sales tax)*.
- This is **not** an airline. It is registered as an aviation fuel business (Article 13-A), or as a distributor of diesel motor fuel, or as a distributor of kero-jet fuel only. The fuel, which is being delivered directly into the fuel tank of an aircraft owned or controlled by this business, is being purchased from *(check one)*:
 - a distributor of kero-jet fuel only *(subject to the state and local sales tax; exempt from the diesel motor fuel tax and the petroleum business tax)*; **or**
 - a distributor of diesel motor fuel *(subject to the state and local sales tax and the diesel motor fuel tax; exempt from the petroleum business tax)*.
- This is not an airline and it is not registered as an aviation fuel business, or as a distributor of diesel motor fuel, or as a distributor of kero-jet fuel only. This business is purchasing the fuel from a *distributor of kero-jet fuel* only that delivers the fuel directly into the fuel tank of an airplane owned by this business *(subject to the state and local sales tax and the petroleum business tax; exempt from the diesel motor fuel tax)*.

Part II — Purchases of propane or water-white kerosene

- I am a registered vendor purchasing **propane** for resale. The propane is not designated or destined for use as motor fuel. I will collect any applicable tax on the final sale. *(Exempt from the motor fuel tax, the petroleum business tax, and the state and local sales tax.)*
- I am a registered vendor purchasing **water-white kerosene** for resale that I will resell exclusively for heating purposes in quantities of 20 gallons or less. *(Exempt from the diesel motor fuel tax, the petroleum business tax, and the state and local sales tax.)*

Part III — Purchases of diesel motor fuel for use in production

- I am a registered vendor purchasing unenhanced diesel motor fuel for use directly and exclusively in the production of gas, electricity, refrigeration, or steam for sale. It will not be delivered into a storage tank equipped to dispense fuel into the fuel tank of a motor vehicle or used on the highways of this state. *(Subject to the petroleum business tax at the commercial gallonage rate and, if delivered or used in New York City, the city of New York local sales tax, but exempt from the diesel motor fuel tax and the New York State and other local sales tax.)*
- I am a registered vendor purchasing unenhanced diesel motor fuel for use directly and exclusively in the production of tangible personal property for sale by refining, mining, or extracting. It will not be delivered into a storage tank equipped to dispense fuel into the fuel tank of a motor vehicle or used on the highways of this state. *(Subject to the petroleum business tax at the commercial gallonage rate, but exempt from the diesel motor fuel tax and the New York State and other local sales tax.)*

I certify that the above statements are true and complete, and I make these statements with the knowledge that willfully issuing a false or fraudulent certificate with the intent to evade tax is a misdemeanor under sections 1812(c)(4), 1812-f(c)(4), and 1817(m) of the New York State Tax Law and section 210.45 of the Penal Law, punishable by a fine up to \$10,000 for an individual or \$20,000 for a corporation. I also understand that the Tax Department is authorized to investigate the validity of exemptions claimed or the accuracy of any information entered on this form.

Signature of purchaser or authorized representative	Title	Date
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General information

Use this certificate to claim exemption from the taxes on diesel motor fuel and propane under one or more of the designated categories. You may use it for a single purchase or for blanket purchases of the same product. A separate Form FT-1020 must be used for each product type.

Part I — Any airline may purchase kero-jet fuel exempt from the diesel motor fuel tax and the state and local sales tax. Any airline (or other business) registered under Article 13-A as an aviation fuel business, or under Article 12-A as a distributor of diesel motor fuel or as a distributor of kero-jet fuel only, may purchase kero-jet fuel exempt from the petroleum business tax when buying from a distributor of diesel motor fuel or a distributor of kero-jet fuel only.

A purchase of kero-jet fuel from a distributor of kero-jet fuel only (that is, a fixed-base operator registered under Article 12-A who sells kero-jet fuel at retail and only by direct delivery into the fuel tank of any airplane) is exempt from the diesel motor fuel tax.

Purchasers of kero-jet fuel for resale should use Form FT-1001, *Exemption Certificate for Diesel Motor Fuel Interdistributor Transactions*.

Part II — Any person who sells propane designated or destined for use as motor fuel should register as a liquefied petroleum gas fuel permittee using Form TP-650, *Application for Registration under Articles 12-A and 13-A*, if the person does not otherwise have to register as a distributor of motor fuel. Once registered as a liquefied petroleum gas fuel permittee, a person may sell propane as motor fuel and must charge and report the motor fuel excise tax, the petroleum business tax, the petroleum testing fee, and the state and local sales taxes.

A vendor selling water-white kerosene must keep a log of water-white kerosene sales used for home-heating purposes. The vendor must indicate the following information for each sale:

- the customer's name and address;
- the date of sale;
- the number of gallons purchased;
- the selling price per gallon; and
- the amount of local sales tax, if any.

Part III — Unenhanced diesel motor fuel includes kerosene, No. 2 fuel oil, and other fuels of the diesel type that have not been enhanced.

Enhanced diesel motor fuel is the product that results from the addition of kerosene or any other substance or additive (such as a cetane improver to fuel oil or other middle distillate that improves or enhances the middle distillate's performance in the operation of a motor vehicle engine of the diesel type), other than the addition of kerosene or any other substance to No. 2 fuel oil, for the purpose of lowering the cloud point or pour point.

Enhanced diesel motor fuel also includes any product designated as diesel fuel, No. 1 diesel fuel, enhanced No. 2 fuel oil (the blended product that results from the mixing of No. 2 fuel oil with kerosene or cetane improver), No. 2 diesel fuel, and any similar industry designation commonly applied to a fuel used in the operation of a motor vehicle engine of the diesel type.

Nonprofit organizations may no longer use this form to purchase heating oil. They must use Form FT-1021-A, *Certification for Purchases of Unenhanced Diesel Motor Fuel or Residual Petroleum Product by Certain Exempt Organizations*.

This certificate may not be used to purchase fuel for use in farm production; use Form FT-1004, *Certificate for Purchases of Diesel Motor Fuel or Residual Petroleum Product for Farmers and Commercial Horse Boarding Operations*.

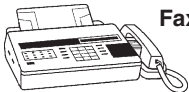
Unenhanced diesel motor fuel purchased for use directly and exclusively in the production of tangible personal property for sale by manufacturing, processing, or assembly may be purchased exempt from taxes using Form FT-1012, *Manufacturing Certification for Diesel Motor Fuel and Residual Petroleum Product*.

Kerosene is exempt from the petroleum business tax unless it is used or sold for use in a motor vehicle, or mixed or blended with any other product to produce a diesel motor fuel, motor fuel, or residual petroleum product.

Need help?



Internet access: www.nystax.gov
(for information, forms, and publications)



Fax-on-demand forms: Forms are available 24 hours a day, 7 days a week. 1 800 748-3676



Telephone assistance is available from 8:00 A.M. to 5:00 P.M. (eastern time), Monday through Friday.

To order forms and publications: 1 800 462-8100

Business Tax Information Center: 1 800 972-1233

From areas outside the U.S. and outside Canada: (518) 485-6800



Hotline for the hearing and speech impaired:

If you have access to a telecommunications device for the deaf (TDD), contact us at 1 800 634-2110. If you do not own a TDD, check with independent living centers or community action programs to find out where machines are available for public use.



Persons with disabilities: In compliance with the Americans with Disabilities Act, we will ensure that our lobbies, offices, meeting rooms, and other facilities are accessible to persons with disabilities. If you have questions about special accommodations for persons with disabilities, please call 1 800 972-1233.



If you need to write, address your letter to:

NYS TAX DEPARTMENT
BUSINESS TAX INFORMATION CENTER
W A HARRIMAN CAMPUS
ALBANY NY 12227